LAW OFFICES
**INGERMAN SMITH, L.L.P.**

JOSEPH E. MADSEN
ASSOCIATE

150 MOTOR PARKWAY, SUITE 400
HAUPPAUGE, NEW YORK 11788

550 MAMARONECK AVENUE, SUITE 209
HARRISON, NEW YORK 10528

TEL: (631) 261-8834
FAX: (631) 261-8851
jmadsen@ingermansmith.com

February 22, 2010

Honorable Arthur D. Spatt
United States District Court
Eastern District of New York
100 Federal Plaza
Central Islip, new York 11772

Attention: Sean

Re: Mercer v. RailDreams, Inc. and Taylor
Case No. 09-CV-13 (ADS) (WDW)

Your Honor:

This office represents Richard Taylor, the defendant in the above titled action. I am writing in response to the letter dated February 17, 2010 from Steven G. Pinks, Esq., attorney for plaintiff Robert Mercer Mr. Pinks attaches to his letter an article from the magazine "Classic Toy Trains" which he maintains shows that Mr. Taylor is actively engaged in business and questions why he should be receiving the benefit of a court assigned attorney. Mr. Pinks requested that an "investigation take place in order to determine whether Mr. Taylor's claim of poverty is truthful."

I wish to advise the Court that I have discussed the referenced article with Mr. Taylor and he has indicated that it is based on a project he completed over two years ago and prior to the financial difficulties which led to him to seek assignment of counsel.

I am satisfied from my conversation with Mr. Taylor that he cannot afford counsel and I therefore, would object to any "investigation" into this matter as is sought by Mr. Pinks.

Respectfully,

WARREN H. RICHMOND

WHR:kp

cc: Steven G. Pinks, Esq.